

Namibia

Executive Powers (Inland Revenue) Transfer Proclamation, 1978 Proclamation AG18 of 1978

Legislation as at 30 March 1978

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Executive Powers (Inland Revenue) Transfer Proclamation, 1978
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Republic of Namibia
Annotated Statutes

Executive Powers (Inland Revenue) Transfer Proclamation, 1978 Proclamation AG18 of 1978

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PROCLAMATION

of the ADMINISTRATOR-GENERAL FOR THE TERRITORY OF SOUTH WEST AFRICA

TRANSFER OF ADMINISTRATION OF DEPARTMENT OF INLAND REVENUE TO THE ADMINISTRATOR-GENERAL

Under the powers vested in me by Proclamation 181 of 19 August 1977, I hereby make the laws set out in the Schedule.

M. T. STEYN

Administrator-General

Windhoek, 22 March 1978

Schedule

1. Definition

- (1) In this Proclamation “General Proclamation” means the Executive Powers Transfer (General Provisions) Proclamation, 1977 (Proclamation AG. 7 of 1977).
- (2) A reference in this Proclamation to any particular law, shall be construed as including a reference to a regulation, rule or other enactment made under or relating to that law.

2. Transfer of administration of Department of Inland Revenue

Notwithstanding anything to the contrary contained in any other law but subject to the provisions of this Proclamation and the General Proclamation, the administration of the affairs of the territory of South

West Africa in relation to any matter which at the commencement of this Proclamation is administered by the Minister of Finance of the Republic of South Africa in the Department of Inland Revenue, shall be carried on by the Administrator-General.

3. Application of laws

- (1) The provisions of subsection (1) of section 3 of the General Proclamation shall, without detracting from the provisions of subsection (2) of that section, not apply to -
 - (a) the reference to the Republic in -
 - (i) the Marketable Securities Tax Act, 1948 (Act [32 of 1948](#));
 - (ii) the Transfer Duty Act, 1949 (Act [40 of 1949](#));
 - (iii) the Income Tax Act, 1962 (Act [58 of 1962](#)); and
 - (iv) the Stamp Duties Act, 1968 (Act [77 of 1968](#));
 - (b) sections 2(2), 108 and 109 of the Income Tax Act, 1962;
 - (c) sections 4(2) and 6(2) of the Revenue Laws Amendment Act, 1974 (Act [88 of 1974](#)).
- (2) Notwithstanding the provisions of section 3(1)(a) of the General Proclamation the reference to the Government in -
 - (i) the Marketable Securities Tax Act, 1948;
 - (ii) the Transfer Duty Act, 1949;
 - (iii) the Income Tax Act, 1962; and
 - (iv) the Stamp Duties Act, 1968,

shall be construed as including a reference to the Administrator-General.

[The Revenue Laws Amendment Proclamation, AG 66 of 1978 (OG 3831), provides that the reference to the Marketable Securities Tax Act [32 of 1948](#), the Transfer Duty Act [40 of 1949](#) and the Stamp Duties Act [77 of 1968](#) in section 3 shall be construed as references to those laws as amended by the Revenue Laws Amendment Act [95 of 1978](#) (RSA), which AG 66 of 1978 applies to South West Africa. None of these laws remain in force in Namibia. The Income Tax Amendment Proclamation, AG 67 of 1978 (OG 3832) provides that the reference to the Income Tax Act [58 of 1962](#) in section 3 shall be construed as a reference to that Act as amended by the Income Tax Act [101 of 1978](#) (RSA), which AG 67 of 1978 applied to South West Africa with the exception of sections 1, 2, 8, 12, 13 and 15. The Income Tax Act [58 of 1962](#), the Income Tax Act [101 of 1978](#) and AG 67 of 1978 were all repealed by the Income Tax Act [24 of 1981](#).]

4. Short title

This Proclamation shall be called the Executive Powers (Inland Revenue) Transfer Proclamation, 1978.